

Part III. Administrative, Procedural, and Miscellaneous

Information Reporting by Organizations That Receive Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes

Notice 2007-70

SECTION 1. PURPOSE

This notice provides information on where to file a completed Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes*, an information form used by a donee organization to report a contribution of a qualified vehicle with a claimed value of more than \$500, for calendar years ending on or after December 31, 2008. This notice changes where to file a completed Form 1098-C as described in Section 3 of Notice 2006-1, 2006-1 C.B. 347.

SECTION 2. BACKGROUND

Notice 2006-1, 2006-1 C.B. 347, provides guidance on the reporting requirements under § 170(f)(12)(D) of the Internal Revenue Code, which apply to any donee organization that receives a contribution of a qualified vehicle after December 31, 2004, the claimed value of which is more than \$500. Notice 2006-1, Section 3, provides that if a donee organization receives a contribution of a qualified vehicle, with a claimed value of more than \$500, after December 31, 2004, the donee organization is required to provide a contemporaneous written acknowledgment to the donor. Notice 2006-1 specifies that the donee organization may use a completed Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes*, for the contemporaneous written acknowledgment. The notice also specifies that the Form 1098-C along with Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, be filed with the Internal Revenue Service Center, Ogden, UT 84201-0027.

SECTION 3. WHERE TO FILE A FORM 1098-C, CONTRIBUTIONS OF MOTOR VEHICLES, BOATS, AND AIRPLANES

All Forms 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes*, along with Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, filed after December 31, 2007, must be filed with the Internal Revenue Service Center, Kansas City, MO 64999. The Internal Revenue Service Center at Ogden remains the location for Form 1098-C filed on or before December 31, 2007. Future changes to the filing location for Form 1098-C will be announced and placed in the instructions to Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*.

The filing instructions for Form 1098-C in Section 3 of Notice 2006-1, 2006-1 C.B. 347, are hereby modified.

SECTION 4. DRAFTING INFORMATION

The principal author of this notice is Carolyn Ibok of Exempt Organizations, Tax Exempt and Government Entities Division. For further information regarding this notice, contact Carolyn Ibok at (202) 283-8923 (not a toll-free call).

Qualified Transportation Fringes

Notice 2007-76

The purpose of this notice is to delay the effective date of Revenue Ruling 2006-57, 2006-47 I.R.B. 911. Revenue Ruling 2006-57 provides guidance to employers on the use of smartcards, debit or credit cards, or other electronic media to provide qualified transportation fringes under Internal Revenue Code §§ 132(a)(5) and 132(f). Treasury and the IRS have become aware that certain transit systems may need additional time to modify their technology and make it compatible with the requirements for vouchers set forth in Revenue Ruling 2006-57.

Therefore, the ruling's effective date, which was set for January 1, 2008, is delayed to January 1, 2009. Nevertheless, employers and employees may rely on Revenue Ruling 2006-57 with respect to transactions occurring prior to January 1, 2009. The principal author of this notice is Michael R. Skutley of the Office of Associate Chief Counsel (Tax Exempt & Government Entities). For further information regarding this notice, contact Mr. Skutley at (202) 622-6040 (not a toll-free call).

Determination of Housing Cost Amounts Eligible for Exclusion or Deduction for 2007

Notice 2007-77

SECTION 1. PURPOSE

This notice provides adjustments to the limitation on housing expenses for purposes of section 911 of the Internal Revenue Code (Code) for specific locations for 2007. These adjustments are made on the basis of geographic differences in housing costs relative to housing costs in the United States.

SECTION 2. BACKGROUND

Section 911(a) of the Code allows a qualified individual to elect to exclude from gross income the foreign earned income and housing cost amount of such individual. Section 911(c)(1) defines the term "housing cost amount" as an amount equal to the excess of (A) the housing expenses of an individual for the taxable year to the extent such expenses do not exceed the amount determined under section 911(c)(2), over (B) 16 percent of the exclusion amount (computed on a daily basis) in effect under section 911(b)(2)(D) for the calendar year in which such taxable year begins (\$70.44 per day for 2007, or \$85,700 for the full year), multiplied by the number of days of that taxable year within the applicable period described in section 911(d)(1). The applicable period is the period during which the individual